



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

Memorandum

To: Tom Jones, Director, SLATE
From: Dwayne Crandall, Internal Audit Supervisor
Date: 11/22/2004
Re: A-133 Audit Review Response – Life Skills Foundation

A review of the attached A-133 Audit dated September 17, 2004 for Life Skills Foundation was conducted by this office on November 19, 2004.

The following information is provided:

AGENCY: Life Skills Foundation

AUDIT PERIOD: Year Ended June 30, 2004

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Major Program
U. S. Department of Labor Passed through the City of St. Louis: SLATE	17.259	Not provided*	\$244,832	No

* We believe the report can be enhanced if this information is provided.

The independent auditors rendered an unqualified opinion on the general-purpose financial statements and on the report on compliance for major programs. There were no material weaknesses identified in either the financial statements or federal awards. The Audit included two findings required to be reported by OMB Circular A-133. These findings were not applicable to the SLATE pass through funds. **We recommend you accept the report.**

We noted the total amount reported in the Schedule of Expenditures of Federal Awards for the above grant differed slightly with the City's General Ledger. We considered the difference immaterial. (See attachment.)

If you have any questions concerning the findings of this review, please contact me at 613-7257.